IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.391 OF 1999

The Commissioner of Income-tax,
Bombay City IV, Bombay .. Appellant.
V/s.
M/s.Piem Hotels Ltd., .. Respondent.

Mr.A.S. Rao for the appellant.
Mr.P.C. Tripathi with Mr.Dinesh Vyas for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 2ND MAY, 2005.

P.C. :

1. In this reference, the question referred for the opinion of this Court read as under :

> Whether on the facts and in the circumstances of the case the Tribunal was justified in holding that the hotel building owned by the assessee and used for the purpose of carrying on hotel business was plant for the purpose of depreciation allowance u/s.32 of the Income Tax Act ?

2. The question is already answered by the Apex Court in the case of CIT V/s. Anand CHS [244 ITR 192]. Accordingly, the question is answered against the assessee and in favour of the revenue for the assessment year 1987-88.

3. The reference application stands disposed of with no order as to costs.

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